


HFMA Key Hospital Financial Statistics and Ratio Medians December 2017

| Measure | S&P Global ¹ | Optum ² | Premier, Inc. ³ | HFMA MAP App ⁴ |
|--------------------------------------|-------------------------|--------------------|----------------------------|---------------------------|
| Sample size (n) | 420 | 4165 | 356 | 241 |
| Average length of stay (days) | N/A | 4.2 | 4.21 | |
| Maintained bed occupancy (%) | N/A | 49.3 | 55.1 | |
| Operating margin (%) | 2.4 | 3.08 | 6.03 | |
| Excess margin (%) | 4.1 | 3.72 | 8.04 | |
| Debt services coverage (x) | 3.9 | N/A | N/A | |
| Current ratio (x) | N/A | 2.05 | 2.32 | |
| Cushion ratio (x) | 20.7 | N/A | N/A | |
| Accounts receivable (days) | 47.4 | 55.6 | 49.5 | 49.3 |
| Average payment period (days) | N/A | 53.4 | N/A | |
| Average age of plant (years) | 11.0 | 11.4 | 12.4 | |
| Debt-to-capitalization (%) | 32.0 | 25.3 | 25.8 | |
| Capital expense (%) | N/A | 5.55 | 6.72 | |
| Patient recommends (%) | N/A | N/A | N/A | |

1. Standard & Poor's Global 2017 medians are based on 2016 audited financial statements for stand-alone hospitals and health care systems.

2. Optum data from the 2018 Almanac of Hospital Financial and Operating Indicators.

3. Premier, Inc. annual numbers from quarter two, 2016 data.

4. Source: HFMA's  December 2017.

The reader is urged to utilize professional judgment, analysis, and advice when using this information and should seek professional advice with respect to any application of the information. Note that the information contained in this document is believed to be current as of the date issued. Validity of the information may change in proportion to the time lapsed from the issue date.

Updated March 2018